

HUSCH  
BLACKWELL  
SANDERS  
LLP

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May 14, 2008

RECORDATION NO 21364-B FILED

MAY 15 '08

11-15 AM

SURFACE TRANSPORTATION BOARD

**VIA FEDERAL EXPRESS**

Honorable Anne K. Quinlan  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W.  
Washington, DC 20024

Dear Acting Secretary Quinlan:

Enclosed are two originals of the document described below, to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code.

The document is a Release of Memorandum of Master Equipment Lease Agreement, a secondary document, dated as of April 30, 2008. The primary document to which this is connected is recorded under Recordation No. 21364.

The names and addresses of the parties to the document are:

Lessor: Heller Financial Leasing, Inc.  
900 Circle 75 Parkway NW, Suite 1600  
Atlanta, Georgia 30339

Lessee: Minnesota Corn Processors, LLC  
901 North Highway 59  
Marshall, Minnesota 56258

A description of the equipment covered by the document follows: one hundred (100) railcars bearing DMIX reporting marks and road numbers within the series 191000 through 191109.

Also enclosed is this firm's check in the amount of \$35.00 payable to the order of the Surface Transportation Board as payment of the required recordation fee.

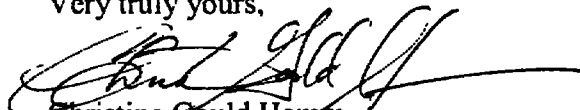
Please return one file-stamped original of the enclosed document to the undersigned.

Honorable Anne K. Quinlan  
Acting Secretary  
Surface Transportation Board  
May 14, 2008  
Page: 2

A short summary of the document to appear in the index follows:

Release connected to Memorandum of Master Equipment Lease Agreement with Recordation No. 21364, dated as of April 30, 2008 and covering one hundred (100) railcars bearing DMIX reporting marks and road numbers within the series 191000 through 191109.

Very truly yours,



Christine Gould Hamm  
For the Firm

Enclosures

MAY 15 '08

11-15 AM

RELEASE OF  
MEMORANDUM OF MASTER EQUIPMENT LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

Minnesota Corn Processors, LLC ("Minnesota Corn") and Fleet Capital Corporation ("Fleet") are parties to that certain Memorandum of Master Equipment Lease Agreement, dated as of April 30, 1998 and recorded with the Surface Transportation Board on April 30, 1998, under Recordation No. 21364 (the "Memorandum of Lease Agreement").

By Memorandum of Assignment and Bill of Sale, dated as of April 30, 1998 and recorded with the Surface Transportation Board on April 30, 1998, under Recordation No. 21364-A, Fleet assigned to Heller Financial Leasing, Inc. all of its right, title and interest in and to the railcars described in and subject to the Memorandum of Lease Agreement – one hundred railcars bearing DMIX reporting marks and road numbers within the series 191000 through 191109.

Minnesota Corn has requested that Heller Financial Leasing, Inc. release the Memorandum of Lease Agreement.

NOW, THEREFORE, Heller Financial Leasing, Inc. does hereby RELEASE (without representation, warranty or recourse of any kind) and TERMINATE the Memorandum of Lease Agreement.

IN WITNESS WHEREOF, Heller Financial Leasing, Inc. has duly executed and delivered this Release of Memorandum of Master Equipment Lease Agreement as of April 30, 2008.

Heller Financial Leasing, Inc.

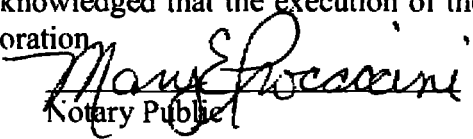
By: 

Name: David L'Homme

Title: Vice President

STATE OF Connecticut            )  
  )    SS.  
COUNTY OF Fairfield         )

On this 13th day of May, 2008, before me personally appeared David L'Homme, to me personally known, who being by me duly sworn did say that (s)he is the Vice President of Heller Financial Leasing, Inc., that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

  
Notary Public

Print Notary's Name

My Commission Expires:

04/30/2010

**MARY E. PROCACCINI**  
**NOTARY PUBLIC**  
**MY COMMISSION EXPIRES APR. 30, 2010**